

EXHIBIT 5

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Burton W. Wiand
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3000 Bayport Drive, Ste. 600
Tampa, FL 33607

May 24, 2011
Client: 025305
Matter: 090822
Invoice #: 2189

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RE: Scoop Receivership - Recovery from Investors

For Professional Services Rendered Through December 31, 2010

SERVICES

Date	TKPR	Description of Services	Hours	Amount
ASSET	ASSET	Asset Analysis and Recovery		
08/02/2010	BWW	Review documents regarding settlement (.4).	0.4	\$140.00
08/04/2010	BWW	Consider settlement with M. Burgess (.2).	0.2	\$70.00
08/19/2010	BWW	Office conferences with A. Villoch re: status of and plan for clawback claims (1.5).	1.5	\$525.00
08/20/2010	BWW	Consider settlement issues with various defendants (.5).	0.5	\$175.00
08/24/2010	BWW	Consider settlement offers (.4).	0.4	\$140.00
08/25/2010	BWW	Office conference with G. Morello and R. Jamieson re: arbitration (.3).	0.3	\$105.00
08/27/2010	BWW	Office conference with G. Morello and M. Lamont re: status of hearing (.4); office conference with G. Morello and M. Lamont re: legal strategy (1.0).	1.4	\$490.00
09/01/2010	BWW	Review of materials in preparation for mediation (.5).	0.5	\$175.00
09/03/2010	BWW	Review materials for mediations (1.0).	1.0	\$350.00
09/07/2010	BWW	Office conferences with M. Lamont in preparation for mediation (.4); attend mediation of G. & K. Muehring with M. Lamont (5.0); office conference with G. Morello re: status (.4).	5.8	\$2,030.00
09/10/2010	BWW	Mediation of S. Moody (3.0); numerous conferences with G. Morello and M. Lamont re: documents (.5).	3.5	\$1,225.00

SERVICES

Date	TKPR	Description of Services	Hours	Amount
	ASSET	Asset Analysis and Recovery		
09/13/2010	BWW	Attend mediation of D. Rowe (1.5); attend mediation of S. Moody (.5).	2.0	\$700.00
09/14/2010	BWW	Consider settlement with investors (.4).	0.4	\$140.00
09/15/2010	BWW	Travel to Washington D.C. for mediations (5.0).	5.0	\$875.00
09/15/2010	BWW	Office conference with M. Lamont regarding materials needed for mediations (.5).	0.5	\$175.00
09/16/2010	BWW	Attend mediations (8.0).	8.0	\$2,800.00
09/17/2010	BWW	Return travel from mediations (5.0).	5.0	\$875.00
09/20/2010	BWW	Prepare for and attend mediation of K. and V. Lee with M. Lamont (6.3).	6.3	\$2,205.00
09/21/2010	BWW	Conferences with M. Lamont regarding settlement with K. Lee (.5).	0.5	\$175.00
09/28/2010	BWW	Consider settlement offer from M. Brown (.3).	0.3	\$105.00
10/05/2010	BWW	Office conference with M. Lamont regarding letters from Mr. Taffe regarding potential result of case (.5); consider settlement offers regarding M. Brown and K. Lee (.4).	0.9	\$315.00
10/06/2010	BWW	Telephonic mediation of M. Corcione (1.2).	1.2	\$420.00
10/08/2010	BWW	Consider settlement with K. Lee (.4).	0.4	\$140.00
10/15/2010	BWW	Consider proposals for settlement from various defendants (.5).	0.5	\$175.00
10/19/2010	BWW	Consider settlement issues regarding W. Sypherd (.3).	0.3	\$105.00
10/20/2010	BWW	Review documents, emails and office conference with J. Rizzo re: tax refunds from investors (.8).	0.8	\$280.00
10/26/2010	BWW	Consider settlement with K. Thrasher (.3).	0.3	\$105.00
10/28/2010	BWW	Prepare for and attend mediation of Y. Bilimoria (3.0).	3.0	\$1,050.00
11/01/2010	BWW	Prepare for and attend mediations of B. Schwab and Mayfair Associates (2.0).	2.0	\$700.00
11/05/2010	BWW	Office meeting with M. Lamont regarding mediations (.5).	0.5	\$175.00
11/09/2010	BWW	Prepare for and attend mediation of Stumpf, McCord and Broberg regarding the Daley Investment (2.2).	2.2	\$770.00
11/10/2010	BWW	Prepare for and attend mediation of M. Neubiesser (1.5).	1.5	\$525.00
11/11/2010	BWW	Review amended settlement agreements (.2).	0.2	\$70.00
11/11/2010	BWW	Office conference with G. Morello and M. Lamont re: possible settlements (.2).	0.2	\$70.00

SERVICES

Date	TKPR	Description of Services	Hours	Amount
	ASSET	Asset Analysis and Recovery		
11/15/2010	BWW	Office conference with M. Lamont and G. Morello regarding settlement (.5); review and execute settlement agreements (x3) (.3); review and execute mediation agreement (.1).	0.9	\$315.00
11/17/2010	BWW	Attend telephonic mediation of W.V. Lofgren with P. Grilli and G. Morello (1.5); office conference with M. Lamont (.4); telephone conference with M. Lamont regarding M. Corcione (.2).	2.1	\$735.00
11/18/2010	BWW	Prepare for and attend mediation regarding Albar Management with M. Lamont (3.5).	3.5	\$1,225.00
11/19/2010	BWW	Meetings with M. Lamont regarding settlements (.4).	0.4	\$140.00
11/22/2010	BWW	Prepare for and attend mediation of S. Mason (7.5).	7.5	\$2,625.00
12/02/2010	BWW	Office meeting with M. Lamont and B. Mooney (.5); prepare for and attend clawback mediation of C. Quisenberry (2.0).	2.5	\$875.00
12/02/2010	BWW	Revise settlement agreement for Y. Bilimoria (.5); conference with M. Lamont regarding settlement with Mr. Cloud (.2); review of affidavit (.3).	1.0	\$350.00
12/03/2010	BWW	Prepare for and attend mediation of K. Lawrence (2.0); office conferences with G. Morello and M. Lamont (.4).	2.4	\$840.00
12/06/2010	BWW	Participate in mediation of J. Terrell (4.0).	4.0	\$1,400.00
12/08/2010	BWW	Receipt, review and execute Key Bank settlement (.2); prepare for and attend mediation of M. Timmick and Winner's Circle (2.5).	2.7	\$945.00
12/09/2010	BWW	Prepare for and attend mediation of V. Kouvant (1.5).	1.5	\$525.00
12/10/2010	BWW	Mediation of S. Ellis (2.0).	2.0	\$700.00
12/13/2010	BWW	Attend mediation of P. and K. Roby, R. Turner, Gilbert Family Trust, C. Hailey, and W. Whitlock with M. Lamont (2.5).	2.5	\$875.00

Total: Asset Analysis and Recovery 90.50 \$29,925.00

Total Professional Services 90.5 **\$29,925.00**

Total Services	\$29,925.00
Total Current Charges	\$29,925.00
Previous Balance	\$5,285.00
Less Payments	(\$5,285.00)
PAY THIS AMOUNT	\$29,925.00

TASK RECAP

Services

<u>Project No.</u>	<u>Hours</u>	<u>Amount</u>
NADEL - ASSET	90.5	\$29,925.00
	<u>90.50</u>	<u>\$29,925.00</u>

Disbursements

<u>Project No.</u>	<u>Amount</u>
	\$0.00
	<u>\$0.00</u>

BREAKDOWN BY PERSON

<u>Person</u>
BWW Burton W. Wiand

<u>Project No.</u>	<u>Hours</u>	<u>Amount</u>
NADEL - ASSET	90.5	\$29,925.00
	<u>90.50</u>	<u>\$29,925.00</u>